

Utah State Tax Commission
Sales and Use Tax Return

For businesses required to file Schedules A, B/D, or C.

TC-71V

Rev. 6/02

Tax Period

Return due on or before

Account Number

Use this number for all references

☐ Check box if AMENDED and enter correct TAX PERIOD (above) being amended.

THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE

To CLOSE your account, enter your last day of business:

mm dd yy

1. Total sales of goods and services	● 1	\$	
2. Exempt sales included in line 1	● 2		
3. Taxable sales (line 1 minus line 2)	● 3		
4. Goods purchased tax free and used by you	● 4		
5. Total taxable amounts (add lines 3 and 4)	● 5		
6. Adjustments (attach explanation showing figures)	● 6		
7. Net taxable amounts (line 5 plus or minus line 6)	● 7		
8. Total tax from TC-71A (Schedule A), TC-71B/D (Schedule B/D), and/or TC-71C (Schedule C)	● 8		
9. Residential fuels included in line 3 \$ X .0275	● 9		
10. Total state and local taxes due (line 8 minus line 9)	● 10		
11. Vendor discount (use worksheet on the reverse side)	● 11		
12. NET TAX DUE (line 10 minus line 11)	● 12		

Sales tax laws have changed. See details online at... tax.utah.gov

Failure to complete lines 13 through 18 will result in penalties.

Official Use Only

13. Enter qualified exempt purchases of manufacturing equipment	● 13	\$	
14. Enter qualified exempt purchases for normal operating replacements (see instructions)	● 14		
15. Enter qualified exempt commercial farming and agricultural sales	● 15		
16. Enter qualified exempt ski resort purchases of electricity to operate a passenger ropeway	● 16		
17. Enter qualified exempt ski resort purchases of snowmaking equipment, ski slope grooming equipment, and passenger ropeways	● 17		
18. Enter qualified exempt purchases of semiconductor fabricating or processing materials	● 18		

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature

Date

Telephone

Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.

71V.FRM Rev. 6/02

If payment is made by electronic funds transfer, use **TAX TYPE CODE 0400**

Tax Type	Account Number	Tax Period
----------	----------------	------------

Amount Paid

--

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon.

UTAH STATE TAX COMMISSION
 SALES TAX - V
 210 N 1950 W
 SLC UT 84134-0400

Contact the Tax Commission if address information is incorrect or if ownership changes.

This form is to be used by all Vendors required to file Schedule A, B/D, or C. The following schedules should be completed and attached to this return.

Schedule A - Vendors having two or more fixed business locations in Utah or having one fixed business location in Utah and also required to file Schedule B or Schedule C.

Schedule B/D - Vendors who have established nexus in Utah and sell goods that are shipped from outside Utah direct to customers in Utah. This includes all goods ordered in Utah as well as goods ordered outside Utah and shipped into Utah.

Schedule C - Vendors who have not established nexus in Utah but sell goods that are shipped from outside Utah direct to customers in Utah. This includes all goods ordered in Utah as well as goods ordered outside Utah and shipped into Utah.

Amended Returns - To amend a previously filed return, please check the "Amended Return" box below the "Account Number" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due, or send a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest could result in additional charges.

LINE INSTRUCTIONS

Line 1 - Enter your total sales of goods and services delivered from a place of business in Utah. Include any sales of goods shipped from outside Utah direct to Utah customers. Do not include sales tax collected as part of total sales on this line. Total sales include but are not limited to: sales or leases of tangible personal property; certain services to repair or renovate tangible personal property; admissions and user fees; charges for hotel, motel, and trailer court accommodation. Electricity, heat, gas, coal, fuel oil, and other fuels sold or furnished for residential or commercial off-highway use are also subject to tax. However, these items are subject to a reduced rate when sold for residential use. Sales of these items for residential use should be included in taxable sales. The reduced rate adjustment consists of a credit of 2.75 percent deducted on line 9.

Line 2 - Enter your total amount of exempt sales included on line 1. Exempt sales include but are not limited to: coin-operated car wash, laundry and dry cleaning sales; use of certain coin-operated amusement devices; sales of snowmaking equipment, ski slope grooming equipment, and passenger ropeways to ski resorts; prescribed medicine; sales for resale for which a valid exemption certificate is presented by buyer; tangible personal property received as a trade-in on other tangible personal property; interstate commercial sales involving shipments from Utah; sales to United States government; sales to Utah governments except sales of construction materials; sales to religious or charitable institutions; sales of motor fuel; sales of certain farm equipment; and labor on real property. Sales and leases of machinery and equipment to manufacturing facilities (SIC codes 2000 through 3999, or for scrap recyclers) for normal operating replacements may be included on line 2. Do not show details of exempt sales on this return. You are, however, required to maintain a detailed record of all exempt sales claimed.

Line 4 - For taxable items purchased tax free and used by you, report the full taxable amount on this line.

Line 6 - Enter any adjustments pertaining to sales reported in previous periods such as bad debts, reposessions, and cash discounts allowed. Attach a schedule of explanation. Excess tax collected should be converted to a taxable amount and entered here. See Administrative Rule R865-19S-20.

Include on this line ski resort purchases of electricity that: (1) qualify for the sales tax exemption; and (2) were subject to sales tax at the time of purchase.

The amounts entered on lines 2, 4, and 6 should equal totals that have been netted from the amounts by location on applicable Schedules.

Line 9 - Determine any credit to which you are entitled for sales of electricity, heat, gas, coal, fuel oil, and other fuels sold for residential use by multiplying the amount of these sales included on line 3 by .0275. Only retailers making sales for residential use may compute this credit.

Line 11 - Compute the discount using the worksheet in the next column. All vendors who collect and remit sales taxes on a monthly basis qualify for the vendor discount.

Line 13 - This line is to be used ONLY by new or expanding manufacturing companies in Utah (SIC Codes 2000 through 3999 or scrap recyclers). The amount to be shown is the total amount of qualifying purchases and leases of machinery and equipment, and should not include normal operating replacements even if their use results in increased plant production or capacity.

Line 14 - Manufacturing facilities (SIC Code 2000 through 3999, or scrap recyclers) report the total purchase price for normal operating replacements on this line. Normal operating replacements do not include repairs and maintenance.

VENDOR DISCOUNT WORKSHEET for TC-71V

PART I: State Tax Vendor Discount

A. Net taxable amount (TC-71V, line 7)	\$ _____
B. Applicable state tax (.0475 times line A)	\$ _____
C. Credit for electricity, gas, and fuel sold for residential use as reported on line 9	\$ _____
D. State tax eligible for discount (line B less line C)	\$ _____
E. Vendor discount allowed (line D times .015)	\$ _____

PART II: Local Tax Vendor Discount

F. Net taxable amount (TC-71V, line 7)	\$ _____
G. Applicable local tax (.01 times line F)	\$ _____
H. Vendor discount allowed (line G times .01)	\$ _____

STOP: For each locality use only one: PART III or PART IV or PART V.

PART III: Public Transit Tax Vendor Discount

I. Net taxable amount subject to public transit discount (Add sales from all locations on Schedules A and B/D that have an "A" in Column 4 of those schedules.)	\$ _____
J. Applicable public transit tax (.0025 times line I)	\$ _____
K. Vendor discount allowed (line J times .01)	\$ _____

PART IV: Highway Tax Vendor Discount

L. Net taxable amount subject to highway tax discount (Add sales from all locations on Schedules A and B/D that have a "B" in Column 4 of those schedules.)	\$ _____
M. Applicable highway tax (.0025 times line L)	\$ _____
N. Vendor discount allowed (line M times .01)	\$ _____

PART V: Combined Public Transit Tax Vendor Discount

O. Net taxable amount subject to combined public transit discount (Add sales from all locations on Schedules A and B/D that have a "C" in Column 4 of those schedules.)	\$ _____
P. Applicable combined public transit tax (.0050 times line O)	\$ _____
Q. Vendor discount allowed (line P times .01)	\$ _____

PART VI: Total Vendor Discount Allowed

R. Add lines E, H, K, N and Q, and enter this total on line 11.	\$ _____
---	----------

*If no codes appear in Column 4 of Schedules A or B/D for any of your locations, your account does not qualify for the Public Transit Taxes or Highway Tax portions of the vendor discount.

NO VENDOR DISCOUNT IS ALLOWED IF THIS RETURN IS FILED LATE OR IF TAX IS UNDERPAID

Line 15 - Retailers who sell to commercial farmers and agricultural producers must report on this line those exempt sales (or leases) of farm machinery, equipment, and other tangible personal property (supplies) sold to commercial farmers and agricultural producers. The amount shown must be included in the total exempt sales reported on line 2.

Line 16 - Ski resorts that purchase electricity to operate a passenger ropeway must report those purchases on this line.

Line 17 - Ski resorts that purchase snowmaking equipment, ski slope grooming equipment, and passenger ropeways sales tax exempt must report those purchases on this line.

Line 18 - Semiconductor manufacturers that purchase fabricating or processing materials must report exempt purchases on this line.

Vendors or purchasers failing to report the amounts requested on lines 13 through 18 shall be penalized the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.

Sales and use taxes collected by a vendor shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

If you need further information about reporting requirements, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake City area. If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's home page at: <http://www.tax.ex.state.ut.us>.

If you need an accommodation under the Americans with Disabilities Act, please contact the Tax Commission at (801) 297-3811 TDD (801) 297-3819. Please allow three working days for a response.

Substitute Forms: Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.